

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westfield-Washington Schools (3030)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$61,890	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,697,375	\$6,408,131	\$7,310,909	\$8,648,107	221%	35%	18%
	11200 Regular Programs; Middle/Junior High	\$1,675,454	\$3,522,913	\$3,952,032	\$4,611,299	175%	31%	17%
	11300 Regular Programs; High School	\$1,344,801	\$3,083,013	\$3,388,857	\$3,982,403	196%	29%	18%
	11450 Vocational Education; Consumer and Homemaking	-\$201	\$0	\$0	\$0	n/a	n/a	n/a
	11470 Vocational Education; Business Education	\$0	\$0	\$3,000	\$1,629	n/a	n/a	-46%
	11590 Other Vocational Education Programs	\$3,400	\$96,187	\$7,196	\$26,492	> 500%	-72%	268%
	11920 Other Regular Programs; Project 4R	\$7,485	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$16,902	\$22,223	\$23,653	\$6,672	-61%	-70%	-72%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$42,716	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$14,274	\$155,598	\$16,336	n/a	14%	-90%
	12210 Mental Disabilities; Mild Mental Disabilities	\$437,950	\$1,586,185	\$1,718,764	\$880,263	101%	-45%	-49%
	12350 Physical Impairment; Homebound	\$8,968	\$25,844	\$33,240	\$14,290	59%	-45%	-57%
	12510 Culturally Different; Communication Disorders	\$124,573	\$337,704	\$410,446	\$224,248	80%	-34%	-45%
	12520 Culturally Different; Compensatory	\$1,500	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$49,933	\$222,238	\$184,431	\$258,795	418%	16%	40%
	12900 Other Special Programs	\$39,533	\$17,303	\$167,378	\$1,539,733	> 500%	> 500%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$2,301	\$0	\$0	\$0	-100%	n/a	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$407	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$18,030	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$0	\$7,607	\$9,401	\$8,033	n/a	6%	-15%
	16200 Preventive Remediation	\$24,758	\$73,262	\$99,511	\$70,682	185%	-4%	-29%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$67,392	\$94,360	\$111,840	\$123,200	83%	31%	10%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$542,358	\$855,910	\$959,048	\$891,024	64%	4%	-7%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$17,376	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$248,971	\$480,399	\$599,690	\$606,788	144%	26%	1%
	22230 Library/Media Services; Audiovisual	\$3,049	\$14,207	\$15,092	\$20,381	> 500%	43%	35%
	22290 Library/Media Services; Other Educational Media Services	\$11,429	\$41,009	\$12,372	\$4,327	-62%	-89%	-65%
	24100 Office of The Principal	\$716,071	\$1,747,377	\$2,042,120	\$2,401,769	235%	37%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$14,416	\$433,567	\$629,477	\$505,818	> 500%	17%	-20%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$187,997	\$149,800	\$0	\$0	-100%	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$171,640	\$1,249,053	\$1,389,426	\$762,943	345%	-39%	-45%
Student Academic Achievement Total		\$8,416,084	\$20,482,978	\$23,223,480	\$25,727,214	206%	26%	11%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$44,039	\$0	\$0	n/a	-100%	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$568	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$28,007	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$140,637	\$609,792	\$765,797	\$997,415	> 500%	64%	30%
	21340 Health Services; Nurse Services	\$96,731	\$194,095	\$247,950	\$304,037	214%	57%	23%
	21390 Health Services; Other Health Services	\$22,665	\$35,658	\$51,608	\$29,990	32%	-16%	-42%
	21420 Psychological Testing	\$9,583	\$10,342	\$13,685	\$45,753	377%	342%	234%
	21810 Special Education Administration; Service Area Direction	\$122,342	\$84,037	\$89,358	\$119,081	-3%	42%	33%
	22110 Improvement of Instruction; Service Area Direction	\$11,502	\$166,214	\$170,953	\$247,101	> 500%	49%	45%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,020	\$13,196	\$14,839	\$25,621	-2%	94%	73%
	22130 Improvement of Instruction; Instructional Staff Training	\$12,590	\$117,458	\$147,072	\$136,777	> 500%	16%	-7%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$7,783	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$37,269	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,600	\$27,350	\$23,317	\$21,323	4%	-22%	-9%
	23120 Board of Education; Service Area Assistants	\$29,974	\$47,340	\$49,181	\$62,251	108%	31%	27%
	23190 Board of Education; Other Governing Body Services	\$50,719	\$10,628	\$14,530	\$12,849	-75%	21%	-12%
	23210 Executive Administration; Office of The Superintendent	\$246,679	\$320,925	\$388,872	\$428,980	74%	34%	10%
	23220 Executive Administration; Community Relations	\$42,987	\$94,491	\$85,554	\$105,935	146%	12%	24%
	23290 Executive Administration; Other Executive Administration Services	\$475	\$22,180	\$748	\$84,481	> 500%	281%	> 500%
	24900 Other Support Services, School Administration	\$45,933	\$158,261	\$164,543	\$206,139	349%	30%	25%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$33,485	n/a	n/a	n/a

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Westfield-Washington Schools (3030)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$205	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$3,411	\$2,851	\$3,562	\$78,172	> 500%	> 500%	> 500%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$1,503,259	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$29,970	\$31,881	\$17,160	n/a	-43%	-46%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,071,135	\$1,781,271	\$1,007,195	n/a	-6%	-43%
Student Instructional Support Total		\$911,423	\$3,059,960	\$4,044,721	\$5,512,261	> 500%	80%	36%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$829	\$8,372	\$3,876	\$20,256	> 500%	142%	423%
	23160 Board of Education; Promotion Expenses	\$0	\$1,221	\$3,734	\$6,388	n/a	423%	71%
	23230 Executive Administration; Staff Relations and Negotiations	\$116	\$65,816	\$70,970	\$67,244	> 500%	2%	-5%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$80,224	\$75,637	\$123,096	n/a	53%	63%
	25120 Fiscal Services; Service Area Direction	\$0	\$31,213	\$29,741	\$15,361	n/a	-51%	-48%
	25150 Fiscal Services; Payroll Services	\$42,105	\$179,564	\$187,996	\$231,227	449%	29%	23%
	25160 Fiscal Services; Financial Accounting	\$1,051	\$2,818	\$5,721	\$1,273	21%	-55%	-78%
	25191 Other Fiscal Services; Refund of Revenue	\$2,708	\$52,269	\$212,028	\$54,163	> 500%	4%	-74%
	25192 Other Fiscal Services; Petty Cash	\$0	\$400	\$450	\$300	n/a	-25%	-33%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$15,145	\$39,297	\$45,843	n/a	203%	17%
	25196 Other Fiscal Services; Cash Change	\$691	\$1,790	\$1,505	\$1,531	122%	-14%	2%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$97,009	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$503,322	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$280,595	n/a	n/a	n/a
	25920 Ditch Assessments	\$745	\$124	\$1,188	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$11,313	\$561,321	\$308,747	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,119,724	\$3,714,150	\$4,923,771	\$3,679,291	74%	-1%	-25%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,388	\$0	\$0	\$60,658	> 500%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,553,356	\$2,108,958	\$3,255,162	\$1,521,185	-2%	-28%	-53%
	26499 2007 Account Code - Other	\$71,283	\$40,217	\$33,776	\$4,564	-94%	-89%	-86%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,265	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$65,146	\$71,676	\$141,900	n/a	118%	98%
	26700 Operation and Maintenance of Plant Services; Insurance	\$87,654	\$402,453	\$281,456	\$249,058	184%	-38%	-12%
	27010 Student Transportation; Service Area Direction	\$131,019	\$125,234	\$132,937	\$126,502	-3%	1%	-5%
	27100 Student Transportation; Vehicle Operation	\$481,205	\$938,968	\$1,013,163	\$1,341,216	179%	43%	32%
	27200 Student Transportation; Monitoring Services	\$86,544	\$108,526	\$117,700	\$115,001	33%	6%	-2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$207,887	\$567,046	\$653,088	\$784,497	277%	38%	20%
	27400 Student Transportation; Purchase of School Buses	\$198,669	\$242,630	\$1,232,110	\$730,769	268%	201%	-41%
	27500 Student Transportation; Insurance on Buses	\$18,425	\$3,574	\$0	\$2,867	-84%	-20%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$38,748	\$77,619	\$79,078	\$101,676	162%	31%	29%
	27910 Student Transportation; Bus Driver Training	\$0	\$267	\$2,660	\$2,651	n/a	> 500%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$507,612	\$918,081	\$1,009,732	\$1,129,050	122%	23%	12%
	31400 Food Services Operations; Food Purchases	\$0	\$627,310	\$713,134	\$835,163	n/a	33%	17%
	31900 Other Food Services	\$11,360	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$13,732	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$223,357	\$185,185	\$188,441	\$253,145	13%	37%	34%
	33990 Other Community Services; Other	\$8,033	\$11,700	\$15,667	\$19,973	149%	71%	27%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$81,467	\$196,500	\$200,677	\$134,428	65%	-32%	-33%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$49,336	\$172,385	\$187,071	\$247,464	402%	44%	32%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$11,900	\$37,100	\$56,505	\$56,823	378%	53%	1%
Overhead and Operational Total		\$5,973,521	\$11,543,328	\$15,108,693	\$12,985,489	117%	12%	-14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$118,371	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$175,695	\$0	\$0	\$1,154,279	> 500%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$10,288	\$24,780	\$63,893	\$18,345	78%	-26%	-71%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$679,667	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,635,542	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$180,752	\$338,904	\$715,984	\$498,768	176%	47%	-30%

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	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$350,000	-\$350,000	n/a	n/a	-200%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$402,189	\$454,730	\$370,000	n/a	-8%	-19%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$7,167	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$95,329	\$177,060	n/a	n/a	86%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,009,388	\$13,507,500	\$11,917,000	\$8,500,000	70%	-37%	-29%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$4,658,138	\$9,057,586	n/a	n/a	94%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$75,710	n/a	n/a	n/a
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$19,712	\$35,864	n/a	n/a	82%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$5,650	\$5,650	n/a	n/a	0%
	54200 2007 Account Code - Common School Fund	\$247,727	\$187,086	\$177,920	\$79,203	-68%	-58%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$66,365	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$11,035	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$4,400	n/a	n/a	n/a
Nonoperational Total		\$8,384,930	\$14,460,459	\$18,458,355	\$20,383,932	143%	41%	10%
prorated								
	26491 2007 Account Code - PERF	\$17,345	\$0	\$0	\$0	-100%	n/a	n/a
	26492 2007 Account Code - Social Security	\$666,777	\$1,527,947	\$1,711,025	\$908,883	36%	-41%	-47%
	26494 2007 Account Code - Group Insurance	\$699,882	\$2,806,652	\$3,500,727	\$2,055,690	194%	-27%	-41%
	26496 2007 Account Code - Unemployment Compensation	\$1,770	\$1,863	\$27,758	\$4,533	156%	143%	-84%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$10,176	\$0	\$350,257	\$724,674	> 500%	n/a	107%
prorated Total		\$1,395,950	\$4,336,462	\$5,589,767	\$3,693,781	165%	-15%	-34%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,489,873	\$23,962,781	\$27,696,066	\$28,669,205	202%	20%	4%	37.8%	44.5%	41.7%	42.0%
Student Instructional Support	\$1,012,711	\$3,518,434	\$4,663,144	\$5,930,829	486%	69%	27%	4.0%	6.5%	7.0%	8.7%
Overhead and Operational	\$6,194,394	\$11,941,514	\$15,607,451	\$13,318,710	115%	12%	-15%	24.7%	22.2%	23.5%	19.5%
Nonoperational	\$8,384,930	\$14,460,459	\$18,458,355	\$20,383,932	143%	41%	10%	33.4%	26.8%	27.8%	29.8%
Grand Total	\$25,081,908	\$53,883,187	\$66,425,016	\$68,302,677	172%	27%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	41.9%	51.0%	48.7%	50.7%